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Monopolistic professional closure, family credentials and examination procedures in the Venetian college of accountants (16th–17th century)

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Abstract

Purpose – The paper investigates the closure mechanisms and strategies of exclusion concerning the establishment and subsequent functioning of the Collegio dei Rasonati, the professional body of accountants that was established in Venice in 1581 and operated until the end of the 18th century.

Design/methodology/approach – The research design offers a critical longitudinal explanation of the emergence of the Collegio dei Rasonati as a professional body in the context of Venetian society by relying on the social closure theory elaborated by Collins (1975); Parkin (1979) and Murphy (1988).

Findingse – The Collegio dei Rasonati was established to overcome the prerogatives of a social class in accessing the accounting profession. However, the pre-existing professional elites enacted a set of social closure strategies able to transform this professional body into a stronghold of their privileges.

Research limitations/implications – As virtually all of the evidence concerning the admission examinations has been lost over time, the investigation is restricted to the study of the few examples that have survived. The main implication of the study concerns the understanding of some dynamics leading to neutralize attempts to replace class privileges with a meritocratic system.

Originality/value – The research investigates the structure of the rules of social closure revealing the possibility of an antagonistic relationship between different co-existing forms of exclusion within the same structure. Moreover, it highlights that a form of exclusion can be made of different hierarchical levels.

Keywords Accounting profession, History, Power, Social closure, Italy

Paper type Research paper

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worthy than those of Notaries. Indeed, their duties are of greater worth, as Notaries are only believed on the basis of evidence from witnesses, while the accounts of bookkeepers are accepted without any further evidence (Alvise Casanova, 1558, p. 17).

1. Introduction

In 1581, the Venetian Republic established the *Collegio dei Rasonati*, a professional body of accountants whose access required passing an entrance examination. Until then, the accounting profession was the prerogative of the social intermediate class of the original citizens. This class was composed by families of Venetian descendants that had never been involved in manual roles. The new rules of entrance, which were wanted by the upper class of the patricians, who were noblemen and heirs of the great Roman families at that time and who controlled the governmental bodies of the Venetian lagoon threatened to undermine their privilege. This paper focuses on the counter responses enacted by the class of the original citizens in the 16th and 17th centuries and interprets them as a process of social closure aimed at preserving the class privileges.

This study belongs to the literature on professions and professional bodies that has been a major strand of research since the mid-70s (Edwards, 1976) and continues as such with recent calls for this to be further investigated from a sociological point of view (e.g. Poullaos, 2009, 2016). Specifically, it adopts the sociological model known as the "professional project" put forward by Magali Larson (1977), which has become the prevailing paradigm for accounting historians. The basic assumption of the model is that professions organized themselves to attain power (Larson, 1977, p. xvi) and this study's perspective refers to the concepts of monopoly and social closure.

Despite the recent criticism of Matthews (2017) about the use of these concepts applied to the history of accountancy, this paper ranks among the historical studies that demonstrate the usefulness of social closure theory for understanding the development of the accounting profession (Chua and Poullaos, 1998; Lee, 1990, 2010; McKeen and Richardson, 1998; O'Regan, 2008, 2013; Richardson, 1997; Shackleton and Walker, 2001; Walker, 2011; Walker and Shackleton, 1998; Coronella *et al.*, 2015; Evans, 2018). The historical context under investigation is far away in space and time from that underlying social closure theorists. However, it fits their main assertions, making the adoption of the "social closure" framework compelling. In fact, the Venetian society "anticipates in the middle of the Middle Ages some of the salient features of modern civilization" where "the noble ruling class is inspired by a bourgeois universe of values" and "anticipates the schemes of capitalist ethics" (Scazzoso, 1985, p. 247-251). Many analyses view the intermediate class of the citizens as Venice's bourgeoisie (Grubb, 2000, p. 339) and the Venetian "well-ordered social hierarchy" (Grubb, 2000, p. 339) with its rigid structure in which each class had specific tasks within society (Raines, 2006) reflects the class-based stratification conceptualized by Parkin (1979). Moreover, some historians have already described the "social closure" of the patrician class (Davis, 1962) as well as their "exclusionary policies" in favor of the citizens (Grubb, 2000, p. 353).

The establishment and functioning of the Venetian *Collegio dei Ragionati* has been already explored in Zannini (1993, 1994, 1997) and Zambon (2002). For centuries, the original citizens had exclusive access to the public accounting offices. Taking these studies as a starting point, we focus on the reaction of the class of the original citizens to the establishment of this professional body of accountants who would thereafter be the only ones who could hold those offices. The new insights we offer with respect to this previous literature about the *Collegio* stem from the adoption of the social closure theoretical framework. Moreover, this study relies on the availability of previously unknown primary sources concerning the entrance examination to the *Collegio* [1]. This new evidence offers insights into the criteria adopted for access to the *Collegio*.

Consistent with Richardson (1997), Walker (1995, 2004) and Evans (2018), who argued that closure strategies and resources used by professional elites may insidiously change, the main finding of this study is that the establishment of the *Collegio* caused the replacement of one

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exclusion mechanism with another that enabled the original citizens to retain their prerogative to access the accounting profession.

The paper contributes to the literature on closure processes in the professions in different ways. Similar to O'Regan (2013), this case reflects the dynamic and variable nature of the professionalization process and like Evans (2018), it tracks the life and "death" of different closure mechanisms, demonstrating that closure may be pursued at different times by changing strategies and resources (Richardson, 1997; Walker, 1995, 2004). Thus, this paper supports Evans' conclusion that "professionalization projects are idiosyncratic processes, strongly driven by the respective social, political and cultural conditions" (Evans, 2018, p. 3). It also supports Larson's view (1990) that *"there is no pattern of social closure around an occupation that is not inflected by (. . .) the political context within which closure is obtained"*. This study also highlights some unexplored dynamics.

First, it analyses the nature of the overall structure of exclusion concerning the accounting profession, a methodological approach suggested by Murphy (1988, p. 73) to investigate the relationships among the different rules of closure, principal, derivative and contingency. In the case investigated in this paper, the closure strategy after 1581 shifted towards what Murphy defines as "a 'tandem' structure of exclusion, with derivative and contingent sets of exclusionary rules harnessed to one principal form of exclusion" (Murphy, 1988, p. 73). The singularity of the case study is that with the support of the law, the contingent rule subverts the principal rule of exclusion by constructing strategies that are formally consistent with it. Thus, it demonstrates that the principal form of exclusion contained, at its roots, the seeds to generate its own antidote, negating its role as the dominant form of exclusion.

Second, the paper contributes to the social closure framework by extending the range of the possible configurations of the structure of exclusion. Murphy considers the relationships between different forms of exclusion but overlooks those within each form of exclusion. While Murphy (1988) focuses on the primacy of some closure forms over others, this study demonstrates the possibility of a layered structure among the set of rules within each form of closure.

Third, this paper highlights that because "third parties" may condition the final configuration of the structure, a structure of closure may not result from an isolated action between those who exclude and those who are excluded from privileges. Literature has given relevance to the role played by the state (Chua and Poullaos, 1993, 1998) or local exigencies (O'Regan, 2013), influencing the process of social closure. In this study, the closure strategy of the professional elite was a consequence of the loss of support by the ruling class.

The remainder of this paper is organized as follows. The next sections outline the theoretical framework and the research method adopted. Subsequently, an overview of the main socio-political features of the Republic of Venice and the connected rules of access to the accounting profession before 1581 are provided. A section describing the establishment of the *Collegio dei Rasonati*, its rationale and the new rules of access to the accounting profession follows. The sixth and seventh sections describe the original citizens' reactions to the new status quo in order to protect their privileges. The conclusions are presented in the final section.

2. Social closure theory

This study relies on the literature on professions, power and social closure. In any professional group, three features dominate, as follows: a specialized body of knowledge and skills over which it holds control and exclusivity; professional organization and a system of examination (e.g. Abbott, 1988; Devonport, 2009) that, in turn, perpetuates social power and control. Brante (1988) discusses how, once formed, social groups will use their power to maintain their position and exclude others from access. Referring to Weber, he writes the following:

Weber used the concept of "closure" to refer to the monopolization of opportunities by various social groups. Social groups use power in order to maximize their own rewards and privileges by limiting the access to them, i.e. by excluding other groups (Brante, 1988, p. 123).

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Parkin follows Weber in understanding closure as follows:

> It is the process by which social collectives seek to maximise rewards by restricting access to resources and opportunities to a limited circle of eligibles. This entails the singling out of certain social or physical attributes as the justificatory basis of exclusion. Weber suggests that virtually any group attribute – race, language, social origin, religion – may be seized upon provided it can be used for "the monopolization of specific, usually economic opportunities". This monopolization is directed against competitors who share some positive or negative characteristic; its purpose is always the closure of social and economic opportunities to outsiders (Parkin, 1979, p. 44).

Other closure theorists, such as Collins (1975), refer to the use of "barriers based on race, ethnicity, religion, social origin, and school credential requirements, which have an unproven relationship to necessary job skills and professional monopolies" (Murphy, 1984, p. 549). Specifically, educational credentials appear as the basis of status group exclusion. Like ethnicity and social class, it is perceived as a status culture that often has little proven relationship to on-the-job performance. Education involves the imposition of a particular ethnic or class culture, and the educated class is treated as a "surrogate ethnic group, setting up job requirements in its own favor and discriminating against those who do not use its vocabulary and do not refer to the same literary classics or technicist ideals" (Collins, 1975, p. 78).

Social actors can enact two main types of closure strategies, exclusionary and usurpationary. A group enacts exclusionary closure by securing for itself a privileged position at the expense of some other group through processes of subordination. It represents the dominant model of closure in stratified societies, where a superior group seeks advantages by defining a subordinate group as ineligible (Parkin, 1979, pp. 44-71). Parkin refers to this metaphorically as the use of power downwards. Therein, it is important to underline the following:

> The various types of exclusion are based on either collectivist or individualist criteria. Collectivist criteria of exclusion directly involve the transmission of advantage to other members of the group, especially family descendants, within which one was born. Individualist criteria of exclusion, such as property and credentials, on the contrary, are designed to protect advantage and are much less efficient than aristocratic, caste or racial exclusion in transmitting advantages to next generation (Murphy, 1984, p. 550).

In a similar way, usurpationary closure implies the use of upwards power. It is enacted when groups of subordinates, created by exclusionary closure, aim to conquer a greater share of resources (Parkin, 1979, pp. 74-88). In Parkin's view (1979), the Marxist distinction between the proletariat and bourgeoisie should be understood in terms of modes of closure exclusion and usurpation rather than being placed in relation to their position in a productive process. He also argues that in modern capitalist societies, exclusionary closure can be based on academic or professional credentials in addition to property ownership and that there is a privileged link between professional credentialism and exclusionary closure (Parkin, 1979). These allow a positioning on the social ladder such that the dominant group comprises those who "control productive capital and those who possess a legal monopoly of professional services" (Parkin, 1979, p. 58).

Thus, professional credentials and ownership embrace the use of exclusion rules that confer benefits and privileges to a few through the denial of access to many, with the effect of creating an opposite class of socially inferior and subordinate individuals. Professional qualifications are important because they simplify and legitimize the exclusion process, resulting in credentials-based tactics being a key factor in professional closure practices. A strategy based on the possession of qualification implies that all of the knowledge assessed in an examination is indispensable to the ultimate realization of the tasks (Parkin, 1979, p. 103). Moreover, for those who hold the "cultural capital", formal qualifications and study titles represent the best opportunity to transmit the benefits of the professional status to their

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descendants (Parkin, 1979, p. 48). In fact, the qualifications are usually the result of tests designed to measure the quality and characteristics related to social class rather than those skills and practical attitudes which cannot be easily transmitted to the descendants (Parkin, 1979, p. 48).

Exclusionary codes are not permanent, and different rules of closure may coexist. Some closure rules can have primacy over others, and a distinction can be made between principal, derivative and contingent forms of exclusion (Murphy, 1988). The principal form of exclusion is the main rule, backed by the legal apparatus of the State, establishing access to, or exclusion from power, resources and opportunities in society. Hence, a law that prescribes that only those belonging to a particular social class can access public offices establishes a principal form of exclusion. The derivative and contingent forms of exclusion are both connected to the principal one even if they are not necessarily enshrined in law. While the derivative form is linked to principal one by a direct subordination relationship as it specifies the exclusion criteria defined generally by principal form, the contingent form merely adds details to the principal one but is not in a subordinate relationship with it. Hence, the criteria by which, according to the law, an individual can be said to belong to the social class elected for public offices, represent a derivative form of exclusion. Otherwise, establishing membership in the social class in question will be certified by enrolment in a special register whereby those not registered cannot access the public offices, which represents a contingent form of exclusion.

3. Research method

This research aims at highlighting the closure mechanisms and strategies of exclusion concerning the establishment and subsequent functioning of the *Collegio dei Rasonati*. This necessitates exploration of the social dynamics triggered in late-16th and late-17th century Venice as a result of the *Collegio's* establishment. This perspective is the basis of this paper's strategy in matching goals, materials and methods (Ventresca and Mohr, 2005).

The paper adopts a classic historiographic approach to archival research to study the emergence of distinctive institutional arrangements, politics and change (Lounsbury and Ventresca, 2002). It draws upon a range of primary sources stored in the Venice State Archive and the Venice Library of the Correr Civic Museum. The Venetian State Archive presents difficulties for researchers because of several decisions to dispose "useless paper", the first of which occurred in 1812 under the then French government of the city (Povolo, 2004). As a consequence, a huge mass of documents concerning the day-to-day work of several institutions, including the *Collegio,* was sold as scrap to a paper factory.

Thus, we could examine only the archival documents that have survived. First, we examined the documents that have already been investigated in the Italian literature, Zannini (1993, 1994, 1997) and Zambon (2002), such as the deliberations of the Venetian public bodies concerning the *Collegio*. Second, we also analyzed the requests and related certifications for the admission to the exams; their potential explanatory power has been neglected in the previous literature. Finally, we examined two written exams used to assess candidates that have not previously been reported in the literature. We sought to interpret these documents as forms of social discourse – as ways of communicating, producing and enacting organizational life (Smith, 1984; Riles, 2001). The relatively late date of the two surviving examinations has required us to embrace a period of more than 200 years in this study, a time frame sufficiently long to consider both the body of knowledge on which the accounting profession could rely and the social pressures undermining the status quo.

Secondary sources have been supportive of the investigation in two directions. The sources describing the general historical context and the social and political scenario have facilitated a *"descending model of analysis"* (Foucault, 1980) and helped to explain the

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rationales underlying the establishment and the functioning of the *Collegio*. The discovery of the two written examinations has allowed an *"ascending model of analysis"* (Ventresca and Mohr, 2005, p. 850) that has implied the reconstruction of a logic of organizational action on the basis of their content. In the light of this second trajectory, the bookkeeping manuals of that period provided a sense to the content of the written examination.

More generally, secondary sources allow framing of the intersection of the *Collegio* with the social dynamics of its time and above all, avoiding the risks of the "laboratory syndrome", i.e. analyzing historical subject in isolation from their society, reading the present into the past and determinism (Mills, 1993). These problems arise when the researcher permits a theory to bind research to a predetermined framework (Mills, 1993, p. 802). To avoid that, attention is given to the social structure of the Venetian Republic and to the "cultural capital" of the original citizens. This last aspect is critical because a process of social closure is dependent on the cultural context in which it is embedded (Ramirez, 2001).

4. The socio-political context and the accounting profession in the Venetian Republic before 1581

4.1 The historical background of the Venetian Republic

The Venetian Republic, a pre-unitary Italian State with the city of Venice as its dominant nucleus, was founded in the 9th century under the control of the city of Ravenna and survived until the end of the 18th century. In 751, it obtained autonomy from Ravenna. Thereafter, it was governed by an independent monarch, the Doge, elected for life by a local assembly (Zorzi, 2012). In the ninth century, the Republic began to flourish due to its trade with Byzantium and the East, controlling first the Adriatic and then the Mediterranean (Villari, 1998).

The expansion of its commercial dominance between the 10th and 12th centuries made the Venetians both wealthy and aware of their growing political power. As a result, in the mid-12th century, important changes were made to its political order. The political power passed from a physical person, the Doge, to an abstract entity (i.e. the State) materially constituted by the councils that were expressions of the sovereignty of its citizens (Zorzi, 2012). The Republic's political and administrative system was based on the Roman system inherited by the Byzantine. One of the fundamental principles of Venetian political life since the 12th century was the ousting of ecclesiastical authorities from political life (Zorzi, 2012).

4.2 The hierarchical structure of the Venetian society

From the 12th century until the end of the 18th century, the Venetian social hierarchy was strictly classist and tripartite including nobles, citizens and the people (Ventura, 1993; Lorendan, 1994). Parkin defines the social class in terms of power exercised downwards or upwards so that he assumes a hierarchical social structure with high and low positions (Murphy, 1994, p. 189). Similarly, in the Venetian society, there is a precise matching of the administrative hierarchy to the different social strata (Zannini, 1994, p. 29). Each of the three groups was granted a specific range of positions of decreasing importance in the Venetian society.

The Venetian noblemen (patricians) were descendants of the great Roman families who had migrated to the Venetian lagoon and controlled the governmental bodies of the city. In 1297, the *Maggior Consiglio* (Great Council), the highest deliberative body, in which every patrician from the age of 25 participated by right, decreed their exclusivity as the governing power. Genetic and legitimation control was paramount, and the *Avogaria de Comun* (Commune lawyers) closely monitored the genealogy of noble families and exercised careful control of the civil status of candidates for the Great Council, ensuring that they met the

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requirements of noble lineage and legitimate birth. The list of the nobility was maintained in a book referred to as golden book (*Libro d'oro)*.

The citizens were the middle class, families of Venetian origin that had never engaged in manual roles. They were considered to be "original citizens" and numbered about 1,500 in the seventeenth century (Ventura, 1993, p. 303). Since 1315, the membership of this social group was ratified by inclusion in the silver book (*Libro d'argento)* under the following four conditions: honorable origin (that is, legitimate) from at least three generations of citizens; the non-exercise of the manual arts for at least three generations; not having appeared in the *Raspa,* the register of criminals and payment of taxes to the City of Venice. The original citizens had exclusive rights to the offices forming the middle layer of the bureaucratic hierarchy, positioned between the offices of the patricians and the *popolo*, such as notaries, *scrivani* (writers) [2], *scontri* (tally clerks) [3] and *rasonati* (accountants) [4]. This distribution of offices was codified in law by the Great Council in 1444 (Zannini, 1993).

The people (*popolo*) were the lowest of these three classes and included those who performed mechanical arts (i.e. manual tasks). Below them were the socially invisible sub-class of the poor, the beggars, the sick and the Jews (Lorendan, 1994, p. 112).

4.3 A social pact between the patricians and the original citizens

The Venetian social structure was based on a tacit pact between the patricians and the original citizens where with mutual recognition of the virtues, genetically transmitted, required, respectively, to govern the city (Loredan, 1994, p. 182) and to control the bureaucratic apparatus (Zannini, 1993, p. 276). "The citizens were given sufficient honors and rewards to bind them closely to the regime, and they, in turn, provided technical skills and continuity to magistracies of amateur patricians who constantly rotated in and out of office" (Von Ranke, 1974, pp. 148-149).

In exchange for defining a "service class that could handle those tasks that they themselves could not or did not wish to manage" (Grubb, 2000, p. 353), the patricians dictated exclusionary policies in favor of the citizens (Grubb, 2000) including a guarantee of exclusive access to the accounting offices for the original citizens.

The medieval Venetian State placed great attention upon the careful preparation and audit of state accounts (Brown, 1904; Campi, 1879; Macchi, 1864). Until 1581, the patricians supported the original citizens in excluding other social groups from these positions by applying the law of 1444. The *Consiglio della Quarantia criminal* (Court of the Forty), a body administered by the patricians, dictated the personnel destined for the accounting offices and selected candidates among the original citizens, on the basis of "legal, technical and cultural factors" (Zannini, 1994, pp. 33-34).

Moreover, the patricians also protected exclusive rights of the original citizens over the administrative bureaucracy from the pitfalls deriving from immigration. In common with other major commercial centres, the city of Venice contained several communities of foreigners and also "non-Venetian subjects" – i.e. Italians (Zannini, 2009). From the 14th century, the rich elites (merchants and bankers) of these communities could acquire the status of "citizenship by privilege" (*cittadinanza per privilegio*). This status was granted by the Great Council on the formal and explicit request of those who had made their residence in the city permanent and regularly paid taxes. To gain this status, the law required a number of years of residence varying from 8 to 25 depending on changing legislation. Similarly, the extent of the privileges recognized varied over time (Mueller, 2010). This status allowed a foreigner who had been granted citizenship to have the same trading rights as an original citizen.

In the 16th century, tension arose between *"a social hierarchical position based on honor and privilege [the original citizens] and a social hierarchical position conquered by means of wealth and new economic activities [the 'citizens by privilege']"* (Povolo, 1997, p. 285).

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Specifically, historians recognize a different trend after the war of Cambrai (1509-1517) when the economic crisis of the first decades of the century caused, by the war, a changing pattern of international trade and demographic changes and motivated an increasing number of inhabitants to aspire to public office (Bellavitis, 1995). The government reacted by restricting the selection criteria for public offices to exclude "citizens by privilege" from the main positions of the public administration (Bellavitis, 1995, p. 367). This culminated in 1569 in a decree of the Senate, a restricted collegial body within the Great Council that stated that only original citizens who had held this status for three generations and who had never undertaken the mechanical arts could hold an office in the high and middle magistracies (Mueller, 2010). They included offices in accounting and public auditing.

Thus, the principal form of exclusion for the accounting offices, backed by the legal apparatus of the state, consisted in the exclusive access of the original citizens and denotes a collectivist criterion of exclusion based on class membership. The derivative and contingent forms of exclusion, both defined by law, were the existence of the requirements to be identified as an original citizen and the inclusion in the silver book, respectively.

5. The establishment of the *Collegio dei rasonati* in 1581

In the last decade of the sixteenth century, the Venetian Republic showed signs of economic decline compounded by the plague of 1575-1577 and moral degradation (Cozzi, 1996). The economic crisis impacted on the institutional assets, emphasizing the necessity for a more effective state system of control over public finance and leading to the creation of a range of new magistracies to monitor finances and public sector accounting (Zannini, 1994, p. 20).

This economic downturn also highlighted problems of poor maintenance of public accounts causing the *Consiglio dei Dieci* (Council of Ten), the political collegial body responsible for ensuring the security of the state and of its government (Cappelletti, 1873), to explicitly blame the officials who had been selected to keep public accounts:

> In many offices of this city, public accounts are in very great disorder [i.e., they are not kept in an appropriate manner], principally due to officers who, without any practice or skill in keeping good accounts, are often selected as tally-clerk, bookkeepers and *rasonati* [i.e. accountants] in the principal and most important positions in public administrations. This causes so much confusion that it is impossible to know without extreme difficulty how public money is managed . . . This produces too many problems that can only be changed by election to these ministries being conducted in a proper manner. As is the custom in other spheres, here too only those persons with the right experience and skill who have been elected by ballot should be appointed. [VSA, Council of Ten bundle, Deliberation December 11, 1581].

On the basis of these arguments, in 1581, the patricians in government changed the principal form of exclusion from the accounting offices, demonstrating that their unconditioned support to and trust in the original citizens had weakened. For so doing, the law of 1514 that established the College of the Notaries provided a model for this change. This law was aimed at removing the notary profession from the hegemony of the clergy. Subject to proof of competence, it admitted not only original citizens access to the notary profession but, also to citizens by privilege (Pedani Fabris, 1996, p. 50). As Alvise Casanova, accountant and teacher of the double-entry booking in Venice, demonstrates in the opening pages of his bookkeeping manual, its success encouraged a debate about doing the same for the accounting offices:

> I am of the opinion that all the world would greatly benefit . . . in the same way as they now do from the fact that Notaries are given authority to practice only if they have proved their competence, if Bookkeepers, too, had to prove their ability to handle the Books, given that their duties are no less worthy than those of Notaries. Indeed, their duties are of greater worth, as Notaries are only believed on the basis of evidence from witnesses, while the accounts of bookkeepers are accepted without any further evidence. (Alvise Casanova, 1558, p. 17)

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Thus, following the example of the notarial profession, in 1581, the Council of Ten established, by law, the *Collegio dei Rasonati*:

> And this *Collegio dei Rasonati*, like that of the solicitors/notaries of this city, must appoint its Prior/Rector and draw up the statutes and regulations that it regards as suitable to secure its good running. [VSA, Council of Ten bundle, Deliberation December 11, 1581]

The constitution of the *Collegio* modified the principal form of exclusion, integrating a new collectivist criterion of class membership with a requirement for demonstrable individual competence. The applicants to the *Collegio* could be Venetian citizens or those who had lived in the city for at least five consecutive years provided that they had not engaged in the mechanical arts or at any time were found guilty of infamy. Thus, the new collectivist criterion included among the eligible, and besides the original citizens, the foreigners living in the city, regardless of whether they had the recognition of citizenship by privilege or not. Moreover, an individualistic criterion was added because only men who were experienced and good at keeping accounts could be appointed. This decision questioned the tacit social pact that had been enacted for centuries in Venice, paving the way for the recent immigrants to have access to the accounting professions while causing original citizens to lose their right to exclusivity.

The same law of 1581 provided, as a derivative form of exclusion connected to the individualistic criterion of competence, the establishment of an entrance examination to be conducted under the supervision of patrician magistracies with the purpose to assess competence. An important role in the examination procedure was given to the *Dogal Rasonati* who were the accountants serving the Minister of Finance of Venice. They had a position of prestige and of very ancient origins, to whom officers of a certain age were assigned.

Only by passing the entrance examination would an eligible candidate be deemed suitable to enter the *Collegio* and, consequently, the accounting positions:

> Those who wanted to belong to the *Collegio* must be carefully examined by our *Dogal Rasonati*, in the presence of our *Revisori alla scrittura* (Reviewers of the accounting records) [5], and by the *Cinque Savi sopra la Mercanzia* (Five Wise Men of Commerce) [6], and the *Dogal Rasonati* must prepare the number of tests necessary for their examination. After testing the candidates' ability to keep good accounts, those judged skillful who receive a favorable opinion, expressed by means of a balloting by three quarters of our assistant magistrates, will be deemed members of the *Collegio*. . . . When it is necessary to select tally clerks, bookkeepers and *rasonati* in each office of this city, only those who belong to the *Collegio* can be selected, according to the usual custom. [VSA, Council of Ten bundle, Deliberation December 11, 1581]

Moreover, the patrician participation in the entrance examination also represented an attempt to exclude the original citizens from controlling access to the professional group. Indeed, as the prior primary sources suggest, it was an approach designed to avoid personal preferences in selection, which had served as a breeding ground for generating "great disorder" and "much confusion" in the public accounts, so that to render "impossible to know without extreme difficulty how public money is managed" (VSA, Council of Ten bundle, Deliberation 11, 1581). In an indictment of the existing members, these new measures not only applied to new applicants but also applied to those who were currently authorized to work as *rasonati*:

> All those who serve in these specific positions will be examined in a similar way and will have two months to face the test; if they do not do it, or if they are not recognized as suitable and competent, others will be immediately selected to serve in their place; if they are recognized as good and fulfill the aforesaid conditions, they will be admitted to the *Collegio [dei Rasonati]*. [VSA, Council of Ten bundle, Deliberation December 11, 1581]

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6. Attempts by the original citizens to reaffirm the previous principal form of exclusion

The original citizens who already worked as *rasonati* and were required to pass the exam to continue their activity, tried to resist this change claiming the genetically transmitted social virtues on which their privileges had hitherto been based, that is, the social qualities, prerogatives and honor that were accorded to the original citizens, guaranteed loyalty and a spirit of service to the patricians who had to entrust their political secrets to the public officials (Zannini, 1993, p. 276). The importance given to these virtues in comparison to technical preparation was encapsulated in a report prepared by a prestigious accountant operating in the public administration, Bartolomeo Tadini [7]:

> The aforementioned *Collegio [dei Rasonati]* will train low-value men, and would trigger the opposite desired effect . . . as once one passes the examination and is admitted to the *Collegio*. . . he will not take care anymore of learning and working hard as he had already obtained the qualification to access the *Collegio*. . . I should admit that most of the people will start to learn *banco* [accounting] but, even in the case that he knows all the *abaco* [procedures] . . . this will not ensure that he will be able to hold with proficiency his public office . . . It is thus needed to build up the *Collegio* by retaining those currently in a public office, and get them accustomed to do their tasks . . . Her Serenity [8] will thus exploit their work and service for the public benefit. [BMCC, 1581, [9] Mss. P.D., 979/66]

Elsewhere in his report, Tadini agreed that some of the current officers were unfit for their role, but he opposed the idea of assigning the offices on the basis of the ability of candidates because "public offices should be acquired/assigned only for the value and spirit of service".

According to Rossi (1997, p. 66), Tadini was "devoid of the status of original citizen, and perhaps not even of Venetian origin". Nevertheless his words evoking the values recognized in the original citizens, though probably motivated by his reluctance to face the entrance exam to the College to keep his position, demonstrate how pervasive these values could be. At the same time, the fact that Tadini was likely a foreigner demonstrates how influential immigrants could become even in presence of forms of exclusion based on the law in favor of the original citizens. Despite Tadini's opposition, no changes were made.

In June 1588, the Senate ratified the establishment of the *Collegio*. This coincided with members of the *Collegio* being exempted from payment of a tax financing the military fleet (*gravezza de' galeotti*), a decision that may have been expected to have had a positive impact on applications for membership. However, the process of starting the new selection system was slow, as shown by the dates when members officially passed the examination during the first 10 years after it was ratified by the Senate (see Figure 1).

A lot of reasons could explain this delay, from the extensive process of the examination to the reticence of the original citizens, especially of those who were already employed in the accounting offices, in undergoing an evaluation process.

However, the concern of the original citizens over the law of 1581 continued. In 1592, these pressures materialized in a far-reaching decision of the Council of Ten. This deliberation followed the announcement of a competition on 18 July 1592, for the office of bookkeeper in the prestigious magistracy of the *Dieci Savi alle Decime in Rialto* (the Ten Wise Men of the Tithe of the Rialto) (Zannini, 1994, p. 61). The announcement complied with the Law of 1581. It required that the candidates for the competition, who had to be selected by the Court of the Forty, must have the status of original citizen *and* membership of the *Collegio dei Rasonati*. Several original citizens who were not members of the *Collegio* claimed their class privilege and took part in the examination of the Court of the Forty. Specifically, they complained that they had not been able to enter the *Collegio* because the body was full. The election of the office was delayed because of the consequent disagreements between the

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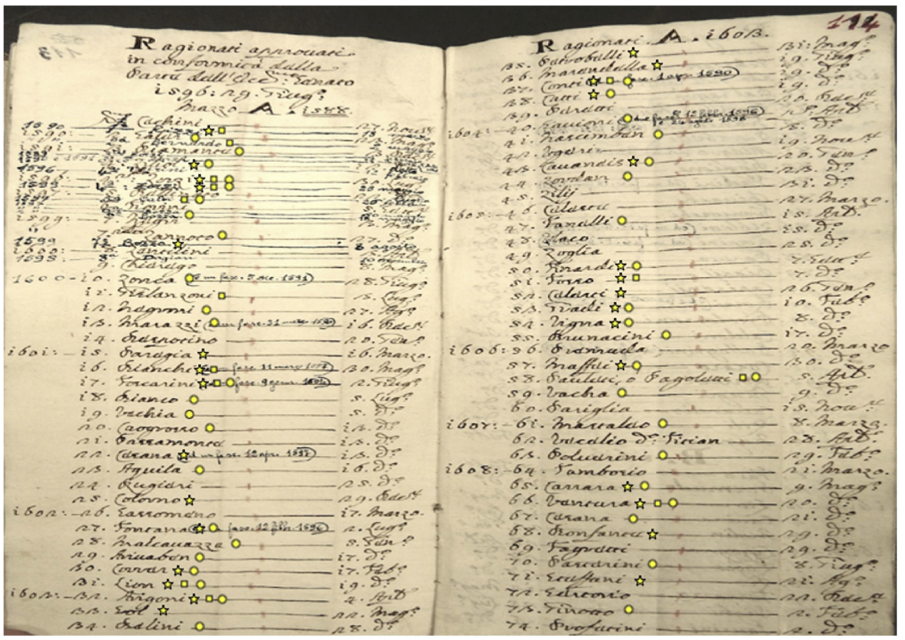

☆ Surname mentioned among the families of the original citizens in Dolcetti (1983)
□ Surname mentioned among the families of the original citizens in Longo (1817)
○ Surname mentioned among the families of the original citizens in Tassini (1888)

Source(s): Venice State Archive, Register C, part XIX (113 verso – 114 recto)

Figure 1.
A list of approved members of the *Collegio dei Rasonati* (1588–1608)

Rasonati and the candidates not belonging to the *Collegio* (Zannini, 1994, p. 61). The situation reopened the issue about the status required to access the *Collegio* and was resolved on 21 August 1592 by the Council of Ten opening the competition to the original citizens who were not members of the *Collegio*. This rebalanced the composition of the body in favour of the original citizens and excluded for the future the non-original citizens from access to the body:

> Because . . . the *Collegio dei Rasonati* has so far admitted also those who have lived in the city for only five years, we declare the establishment of 25 additional members to the *Collegio* who are our original citizens. Moreover, in the future only our original citizens can be admitted in the *Collegio*, with the usual examination, so that it will belong only to our original citizens. Those who in the future do not pass the exams cannot be elected for the offices reserved to the *Collegio*.
>
> Finally, concerning those citizens who took part in the examination of the Court of the Forty for the office of the Ten Wise Men, we have decided that, this time only, those who did not pass the examination of the *Collegio* may be elected. [VSA, Council of Ten bundle, Deliberation August 21, 1592]

In this way, the original citizens could reaffirm the previous criterion of exclusion by restoring non-original citizens to the group of non-entitlement and regaining a complete monopoly over membership of the accounting profession.

This success was temporary because four years later the issue concerning non-original citizens was again the subject of deliberation by the Senate:

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> We decree that, in addition to our citizens and with the usual examinations, the *Collegio* can admit also each foreigner who has lived in this city for at least 15 continuous years and has not exercised mechanical art; and, in the same way, our subjects [10] who have lived in this city for at least 10 continuous years and have not exercised mechanical art.
>
> [VSA, Senate bundle, Deliberation June 29, 1596]

Although this resolution accepted the admission of non-original citizens to the *Collegio dei Rasonati*, the long period of residence required represented a particularly restrictive condition that preserved the hegemony of the original citizens over the *Collegio*. This is confirmed by the review of the applications for admission to the examination (VSA,ADC, 559): almost all of them until 1608 were from original citizens and served as verification of their social status. The applications all had the same form as follows:

> To the Avogadori di Comun
>
> I, Pellegrin Marazzi, son of Zacaria, wishing to enter the *Collegio dei Rasonati* of this city, and having to provide the necessary evidence to the purpose,
>
> I humbly appear before you so that you accept my request by certifying that
>
> I am the son, born of legitimate marriage, of the above mentioned Zacaria Mazazzi, one of the Ragionati of this Collegio
>
> I was born in Venice and I have continuously lived there
>
> I have always lived honorably and that neither I nor my father has ever practiced mechanical art.
>
> Trusting in your Grace, I humbly thank you
>
> [VSA, ADC, 559, date: 1600]

Each application was accompanied by the certification of the *Avogaria de Comun* attesting the absence of infamy and confirmation of birthplace by the priests who had baptized the candidate ("Avogaria de Comun" Bundle).

In addition, the original citizens continued to be privileged in the selection of members of the *Collegio* for the most important accounting offices. Sometimes, this imposed the status of the original citizens as a further requirement when selecting a member of the *Collegio* for a job. For example, in 1614, the Court of the Forty established the dual requirement of being an original citizen and a member of the *Collegio dei Rasonati* in order to be elected as tally clerk of the office of the *Dazio del vin* (Duty of the wine) (Zannini, 1994, p. 63).

7. The manipulation by the original citizens of the derivative form of exclusion and the rise of contingent forms of exclusion

7.1 The cultural capital of the original citizens

The introduction of a criterion based on competence questioned the fact that the social virtues accorded to the original citizens could be sufficient to hold an accounting office and gave emphasis to the knowledge base of the candidates. Parkin contends that the possession of a "complex and codified knowledge base is invariably assumed to be an essential condition for achieving closure" (1979, p. 103) whereas insufficient knowledge bases have often provoked unsuccessful closure outcomes to lower professions (Parkin, 1979, p. 102).

The original citizens could count on an embodied cultural capital (Bourdieu, 1986) developed over the centuries. For them, education had always been an "indispensable stage of a career already established on the basis of family strategies" (Zannini, 1993, p. 278).

Until the advent of the printed book in the mid-15th century, the learning process was catechistic, formulaic and imitated the master's behavior in resolving cases (Gamba and

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Montebelli, 1987). However, bookkeeping was learned almost exclusively in an apprenticeship (Sangster, 2018). The sons of public officers typically attended an apprenticeship at the service of their fathers or other public officers, where they learned the relevant mathematics and bookkeeping. In contrast, the sons of merchants were employed in the family business and learned the profession, including bookkeeping, through their apprenticeship, and both the mathematics and the bookkeeping were what they required in that role.

Afterwards, and before the establishment of the *Collegio,* bookkeeping started to be taught outside the apprenticeship system (Sangster, 2015), and the accounting elements became a focus of external instruction, allowing the wealthy to learn the maxims – i.e. what can be taught (see, for example, Polanyi, 1958, 51-64; 1966, 4-7) – from a tutor. Moreover, it was implicit in Pacioli's motivation in printing his bookkeeping treatise in 1494 that there was considerable need for the production of manuals of bookkeeping to break down the barriers to the acquisition of accounting knowledge (Sangster, 2018). This was still the case almost 50 years later when, 40 years before the establishment of the *Collegio*, Manzoni reported that the *rasonati* were keen to conceal the secrets of their art (1540, p. 2v). Eighteen years later, Alvise Casanova emphasized that "*those who do not know accounting cannot be appointed rasonati*" (1558, p. 131). He was clearly concerned that some appointed to that role were unfit to perform their duties. He wrote from a position of knowledge, identifying himself in the preface to his manual as *cittadino rasonato* (citizen accountant), hence declaring his right to produce such a text and implying the importance of his manual for those who wanted to work in that role. With the establishment of the *Collegio*, the diffusion of accounting knowledge by means of the manuals could have allowed the rich immigrants to access the required knowledge base and the new professional body.

However, the apprenticeship system from father to son within the families of the original citizens was still critical for two reasons. First, outside of the apprenticeship system, accounting was taught only in terms of mercantile and banking activities. Whereas the abaco manuals that taught "arithmetic applied to mercantile and banking operations" (Melis, 1950, p. 585), the bookkeeping manuals only dealt with mercantile case studies (Melis, 1950, p. 664). There were no manuals dealing with state administration, involving tax calculation and the giving of account of financial transfers among public bodies and between the city of Venice and the mainland territories. This expertise could only be acquired by apprenticeship with a public officer, a possibility reserved to the sons of these officers. The following document shows that *dogal rasonati* (i.e. public officers) had the power to hire their sons into their own office, presumably in order to serve an apprenticeship prior to taking the entrance examination:

To the Illustrious Magistracy of the *Avogaria de Comun*,

> Considering that I, Paolo Zonca, *dogal rasonato*, wish to employ my son Fabio as *rasonato* and that I cannot fulfill the desire if I do not certify that he is born of legitimate marriage, I declare that he is born to lady Elena Gradenigo, my wife, who is the legitimate daughter of Marco Gradenigo. In the same way I acted for the assent to my son Giacomo Antonio, brother of Fabio, who currently serves on the Dogal Chancellery.
>
> Request approved on 6 June 1600
>
> [*Avogaria de Comun* bundle, envelope 559, file n. 24]

Second, the knowledge of the mercantile and banking activity was not standardized. Several authors of the period refer to a specific Venetian mode of keeping accounts according to double-entry bookkeeping (Melis, 1950, p. 536). "Foreigners coming to the city [. . .] are not used or practiced in keeping accounting in the Venetian mode" (Grisogono, 1609). In the first manual published in Venice after the creation of the *Collegio*, Moschetti, who according to

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Melis adopts the Venetian mode "in the opening of accounts" (Melis, 1950, p. 674), it is explained that accounting records are an *"intricate labyrinth"* and that there are various ways to keep them so that a young apprentice who changes his master would also have to relearn the accounting records (Moschetti, 1610, p. 20); study of a manual did not guarantee full knowledge of the accounting practices in use in Venice.

Thus, the original citizens could still leverage the exclusive resources stemming from their apprenticeship system to implement a closure strategy. They did it by controlling both the procedures for the examination and the content of the examination.

7.2 The procedures for the examination

The entrance examination was the derivative form of exclusion provided by law to enact the individualistic criterion of exclusion that had been grafted onto the new collectivistic one in 1581. Indeed, the law of 1581 established the presence of two patrician magistracies who would protect the interest of the political class in the selection of members of the *Collegio*: the reviewers of the accounting records and the five wise men on trade. While not clearly explained, their role appears to have been to supervise the actions of the *dogal rasonati*.

In 1626, the Senate established more detailed procedures for the entrance examination:

> The candidate [. . .] has to be accompanied by a *dogal rasonato*, randomly selected by the Reviewers [of the accounting records]. The candidate will have to take one or two of the ten or fifteen prepared tests, as will be indicated by the Magistracies; the tests will be kept in an envelope inside a room, closed by two keys. The keys will be kept respectively by the *dogal rasonato*, previously selected, and by one of the Reviewers. The examination will proceed with one or two questions, randomly selected, to which the candidate must correctly answer. These questions will be dictated orally by the Reviewers. When the examination is finished, in order to authenticate its value, the document will be signed in all its three parts by the Reviewers, in the presence of the *dogal rasonato* . . . then the test will be sealed and delivered, by the hand of a Magistrate, to the Five Wise Men of Trade. On the sealed document must be affixed, by means of a label, the examinee's name. After that, the Five Wise Men will be joined by another *dogal rasonato* in order to check this test. Once the test has been analyzed, the *dogal rasonato* must make a sworn signing of the evaluation, and then hand it to the Five Wise Men. These latter, after reaching their majority assessment of the test result, will call the candidate in order to communicate the outcome. [VSA, Senate bundle, Deliberation May 9, 1626]

It is likely that the more stringent procedure stemmed from a wish to prevent a *dogal rasonato* replacing one test with another or giving the test in advance to the candidate. However, it is evident that the examination questions, their correction and assessment and, consequently, the access of candidates to the *Collegio*, depended on the *dogal rasonati.* The patrician supervisors could not enter into the merit of the questions and their assessment due to their extraneousness to the vocabulary and cultural capital of the *dogal rasonati* /original citizens, to whom the maximum expertise on the subject was recognized. The law protected the validity of the process while ensuring an authoritative and expert assessment of the candidates that was consistent with the aim of ensuring that only the most skillful in the accounting field could have access to the public accounting offices.

At the time of the establishment of the *Collegio,* the *dogal rasonati* came from the elite of the original citizens, so placing them in a position that gave them the opportunity to favour the candidates they preferred. The *dogal rasonati* were able to select the questions they felt most suitable for the candidate; so the choice of questions could be manipulated to exclude unwanted candidates. The examination questions were confidential as well as being the reasoning behind the decision of whether or not a candidate had passed the examination. In summary, it was completely at the discretion of members of the *dogal rasonati,* the most powerful original citizens, as to whether or not a candidate was admitted. In 1739, a report of the reviewers and regulators of the accounting records demonstrate that they took the

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occasion to exercise their discretion and control the outcome of the exam. In the report, the reviewers declared the examination ruled by the law of 1626 (and hence the system that had been in place since 1581):

> was completely under the control of the two *dogal rasonati* who prepare the questions and approve the answer. Who these two *dogal rasonati* are, we do not know; to our eyes, they are two and they are men. [Quoted in Stella (1889, p. 36).]

Thus, within the defined process, the *dogal rasonati* could exclude the patrician body from any substantive form of control over the appropriateness or application of the selection criteria. In essence, the regulated (*dogal rasonati*) had captured the regulation process by realizing an usurpationary strategy towards the control prerogatives of the patricians. If the patricians had tried to deprive the original citizens of control over the access to the accounting profession, the latter could regain this power by favouring their preferred candidates, most likely original citizens.

7.3 The content of the examination

None of the admission examinations from the 16th and 17th centuries have survived. However, two have survived from the 18th century when the mode of the admission examination had not changed, as confirmed by the following official statement of the *Collegio dei Rasonati* in 1783:

> We certify that . . . Alessandro Bianza . . . Fedele Giovanni Antonio Ponuti, who on June 12th, 1778 passed the entrance examination according to the mode provided by the deliberation of the Senate of June 29th, 1596; August 31st, 1720; and July 28th, 1729 [11], has been today confirmed with quorum according the aforementioned deliberation of July 28th, 1729 and April 2nd, 1783. [VSA, *Regolatori e Revisori alla Scrittura* bundle, *Collegio dei Rasonati* Series, Envelope no. 500]

According to Melis (1950, p. 714), in the period to which the two examination questions date, the accounting knowledge base was the same as at the time of the establishment of the *Collegio* because the bookkeeping manuals in use in Venice in the sixteenth century were still an indispensable point of reference, and the eighteenth century represented a period of decline of literary production in the accounting field. Only in 1787, "after a long unproductivity of that city" did a new Venetian manual, with no significant innovations, came to light (Melis, 1950, p. 717).

Thus, the examples of the questions used in these entrance exams that are presented below (see Table 1) give the possibility for the first time to partially infer the knowledge base requested to pass the entrance examination to the *Collegio dei Rasonati*.

What we immediately observe from the questions is that the examination required knowledge about transactions involving both private and state officers as well as calculation and recording skills. This second aspect was considered by Moschetti to be inseparable because *"arithmetic is the minister of the double entry ledger"* (p. 17), a point also made by Pacioli in 1494.

The form of these questions is similar to those included in manuals of *abaco* and bookkeeping.

Abaco was the mathematics taught in schools for sons of merchants and sons of fathers engaged in other trades and crafts. The problems covered were mainly about arithmetic and algebra. Hundreds of manuals containing courses in *abaco* have survived dating from the early 13th century to the 17th century.

The content of a typical *abaco* manual was described by Zervas (1975) as follows:

> All of these manuscripts are divided into sections, with each section providing practice in a different mathematical operation. Included are simple multiplication and division, calculations with fractions,

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Table 1.
Two questions from the entrance examinations of the *Collegio dei Rasonati*

In the partnership formed by the following individuals, each invested the amounts shown. After 10 years, the partnership was dissolved, and a loss of 2,800 ducats resulted. We ask how much, each year, each individual will have to collect as return of his capital and the records of the account balance of the dissolution of the partnership Pietro: 6,000 ducats Antonio: 4,800 ducats Francesco: 3,760 ducats
Mister Antonio Viola, *Rasonato*
Tizio is a debtor to the public finance for 3,600 ducats, local currency, including a penalty of 25 percent in addition to the original amount of F He wants to settle the debt by a transfer entry for two-thirds of it, and the remaining part with cash. We ask how much is the amount of his real debt, how much is the penalty and how much is the money for F? Then, how much is the accounting record of the bank transfer he has to register, and how much is the total cash that he has to pay showing the calculation and the related accounting entries? Lodovico Angeli, *Dogal Rasonato*
Source(s): VSA, *Revisori e regolatori alla Scrittura* bundle, Envelope no. 523, Examinations of the *Rasonati* 1733–1786, c.1

> extractions of square roots, operations involving squared or square root numbers, conversions of measurements, weights, volumes, local and foreign currencies, methods for solving diverse mercantile problems, **determination of time and interest payments**, plus some basic geometry and surveying techniques. The vast majority of this information is not presented theoretically, but rather in the form of practical problems solved by the student. (pp. 486-487, emphasis added).

Most of the problems in these manuals are sourced or derived from examples in earlier manuals resulting in a general consistency in coverage across the c. 400 years in which they were produced. As highlighted above, while these manuals did not contain instruction in accounting, accounting-related material is included in some of the problems such as, for example, questions involving calculations of loan interest and annuities.

The example shown below from 1509 provides instruction on how to calculate the share of profits attributable to each partner based on his/her agreed profit-sharing ratios:

> And if they tell you that 3 men created a company and earned 1,800 ducats, the first must have 12 percent of this profit, the second 18 percent, and the third 30 percent. If I ask you how much . . . of the gain must go to each of them, answer in this way. . . (Borghi, 1509, p. 68).

Another example, this time from 1570, illustrates a question involving the distribution of profit among partners, one of whom left the partnership middle through its existence:

> Two men create a partnership. The first invested 120 ducats and stayed in the partnership for 6 months. The second invested 320 ducats and stayed in the partnership for 4 months. Overall, they gained 100 ducats. I ask how much goes to each of them? (Tagliente, 1570, p. 5).

The most comprehensive *abaco* manual was printed by Pacioli in 1494. While it included a brief manual on double-entry bookkeeping, it was the first and last printed manual to contain both *abaco* and bookkeeping. In 1525, the first printed manual dedicated to double-entry bookkeeping was published in Venice, authored by Tagliente.

As with the *abaco* manuals, all the bookkeeping manuals published in Venice in the 16th and early 17th centuries, such as Manzoni (1540, 1565), Casanova (1558), and Moschetti (1610), include scenarios consistent with the problems used in the entrance examination concerning the mercantile case. This example from Moschetti's manual, concerning the entries to make to record an investment in a partnership made by contributing goods to the partnership, deals with a case study consistent with one of the two questions reported above:

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> When you enter a partnership [by contributing goods purchased to the value of your share]:
>
> For a partnership between Giovanni Battista Colletti, Giacomo Franzoni and Giovano Antonio Moschetti each one for 1,000 ducats for 5 months, the capitalisation of which was recorded by the notary Ser Nicola Marinetti Nodaro. [My contribution to this capital] was a purchase of spice costing 1,000 ducats for 1,091 Garofoli lire at 22 denari per lire, which in the money of account is Lire 100. (Moschetti, 1610, p. 60)

As argued above, there was no literature reporting case studies concerning the public offices. Moreover, the content of the example of question concerning the mercantile activity does not coincide with any of the case studies reported in the *abaco* and bookkeeping manuals of their time; thus, these types of questions were not directly taken from these books. In any case, studying the case studies reported by the literature of the time was not enough, while the apprenticeship system was critical to pass the exam.

7.4 The double-level contingent form of exclusion: from educational credentials back to family credentials

From a transversal reading of the cultural capital of the original citizens and of the procedures and content of examination, it emerges that the decisive factor to enter the *Collegio* was the background of the man to whom the candidate had been apprenticed. As those who had been apprenticed to a *rasonato*, in 1581 and most thereafter, were original citizens, it can be argued that the entrance examination was predominantly biased, not just towards those with a hereditary connection to these positions but also towards that social class rather than towards the inherent ability of the candidate. De facto, the possibility to acquire the educational credential was a consequence of the family "lineage" especially for the descendants of the *dogal rasonati*. The *dogal rasonato*'s sons had the opportunity to learn the profession and supposedly the typical examination questions concerning public offices, from the fathers; and this restored the previous hereditary right to access to the accounting profession because the transmission to the offspring of the cultural capital of the fathers coincided with a simultaneous transmission of the same role in the *Collegio* and in the accounting bureaucracy. Thus, the contingent form of exclusion that emerges as a consequence of the establishment of the *Collegio* and that could have been activated since its inception, refers to the family credential system and continuing lineage caste control of the profession.

However, consistent with Murphy's view about the lower efficiency of individualist criteria compared to collectivist criteria in transmitting advantages to the next generations (Murphy, 1988, p. 11), an outsider could still penetrate the Venetian training system and acquire the necessary educational credentials to pass the entrance examination. This was the case with the rich immigrants who had lived in the city for a long time.

In this case, a second level contingent form of exclusion could set a barrier to access the most prestigious accounting offices, that is those concerning the public sphere. The *Collegio* adopted an internal system of selection among its members through which it partially replaced the role of the patricians in the election of public accounting personnel. The internal organization of the *Collegio* established the right of a member of the *Collegio* to be a candidate for a specific public office subject to passing an additional examination [12], of the same form as the entrance examination, that matched his specific competence for that office (Corsi, 2010, p. 15). In this way, the *Collegio* was able to place its own selected candidates inside the accounting bureaucracy of the city. In fact, the trajectory leading to the appointment of an accountant had three steps as follows: admission to the *Collegio* which was mandatory by law; internal selection of the members of the *Collegio* who were eligible for a specific office and, finally, selection of the approved candidate. The *Collegio* controlled the first two steps while only the final step was left to the patricians.

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8. Conclusions

Using a wide range of primary sources and adopting the social closure framework, we have investigated the birth and maintenance of the Venetian *Collegio dei Rasonati* that survived for over 200 years, from 1581 until the end of the 18th century. By 1669, its influence "had become so powerful that none could exercise the functions of an accountant, in connection with either public administration, or the law, unless he was a member of the college" (Brown, 1904, p. 177).

With the establishment of the *Collegio*, the oligarchy of Venetian patricians integrated a new collectivist criterion of class membership with an individualist criterion of competence and established, as a derivative form of exclusion, a mandatory entrance examination to access the *Collegio* and, therefore, the accounting offices.

However, the previous elite of accountants, the original citizens, after some attempts to reaffirm the previous criterion, leveraging its cultural capital, adopted strategies concerning the procedures and the contents of the entrance examination. These strategies, realizing an equivalence between educational and family credentials, realized a contingent form of exclusion able to protect their privileges and marginalize the presence of the non-original citizens into the accounting profession. Moreover, the establishment of a further system of selection within the *Collegio* shows a second-level contingent form of exclusion. This result is due to the simultaneous presence of the two conditions mentioned by Collins (1975, p. 36): the type of education most closely reflects membership in a particular status group, i.e. the social class of the original citizens, and that status group controls employment in particular organizations.

While the intended role of the *Collegio dei Rasonati* was that of certifying expertise, a competence body according to Annisette (2000), it resulted into an organization aimed at excluding undesirable sections of the society, becoming the status body of the pre-existing professional elites. The contingent form of exclusion enacted by the original citizens could informally restore the form of exclusion in force prior to 1581 because only those introduced into the network of alliances underlying the class of the original citizens could have the opportunity to access the *Collegio*. This form of social exclusion is similar to those that emerged in recent times, because as stated by Murphy (1988, p. 2), "rules of exclusion based on lineage and the bloodline [. . .] were also crucially important in the past, but have largely disappeared in the face of the current world images. It seems, though, that these tracks have not been completely abandoned, but laid underground instead through informal networking systems."

The first finding of the study is that the closure mechanisms/strategies seem to have some kind of universal validity across times and contexts. Closure theory has been applied in modern contexts to explain professionalization attempts of nascent professions' (Coronella *et al.*, 2015). This paper shows that such strategies were already applied in an earlier time. In spite of Matthews' criticism (2017) of the use of the concept "social closure" in accounting research, the proposed case shows that exclusivity and closure are effective terms to explain the development of the *Collegio dei Rasonati*. The status quo before the establishment of the *Collegio* was a state-backed monopoly of access to the accounting offices. The word "monopoly" here is used in the economists' definition; a market in which there is only one supplier (i.e. the original citizens). The establishment of the *Collegio* opened a new period where the original citizens/accountants erected artificial barriers to exclude undesirable sections of society from the profession and the accounting offices. A new type of monopoly, based on social exclusion, was established. Matthews (2017) criticizes Larson of never defining the word "monopoly" but this concept is intrinsically multidimensional because it refers to any situation that involves the elimination of rivals, a result that, as the case investigated shows, can be determined by various circumstances. This could justify Larson's "loose use" of the concept.

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Our findings give new insights into the possible configurations that a structure of social closure can take (Murphy, 1988). We highlighted the possibility that the contingent form of exclusion can neutralize the principal, one due to the establishment of the *Collegio*, in spite of the "new written rules", in practice there was no change in terms of exclusion thanks to the link between educational and family credential. The strength of this link had to be underestimated by the patricians because the privilege of the original citizens found justification in their loyalty and spirit of service rather than in their cultural capital. Moreover, each form of exclusion can be organized on several levels. In fact, after 1581, the principal form of exclusion consisted in a new collective criterion on which a further individualistic criterion is grafted. On the other hand, the new contingent form is made up of two hierarchical levels with the second, i.e. the internal selection by the *Collegio*, remedying any inefficiencies of the first, i.e. the educational credentials, in protecting the interests of the families of the original citizens. This meant that each form of exclusion could interpose barriers in sequential order towards undesired candidates in order to remedy its own internal inefficiencies. Finally, the study shows that the need for lower classes to engage in exclusion/closure strategies may be a consequence of the exercise of discretion of the highest class because the closure strategy of the original citizens appears to be a reaction towards the changes introduced by the patricians.

The limitations of this study reside in the missing archival material that does not allow us to have a complete view about the functioning of the *Collegio* over time. On the other hand, the exceptional stability over time of the Venetian social structures, reported by the secondary sources (Grubb, 2000; Raines, 2006) and the integrated interpretation of the existing sources let us reconstruct a reliable picture. Moreover, we are not able to accurately assess how efficient the closure strategies implemented by the original citizens were. However, the clues available to us demonstrate the success of these strategies. First, the examination of the extant requests for admission to the entrance examination (VSA, ADC, 559) reveals that very few non-original citizens presented a request, with the consequence of their insignificant presence among the members of the *Collegio*. This circumstance demonstrates the difficulty the non-original citizens found in entering the network of alliances whereby "the sharing of a common culture or set of symbols facilitates the formation of alliances and social networks, access to channels of information, the acquisition of a similar of reality and of the vocabulary and style to impress others with allegedly superior knowledge, and consensus concerning the course of action to be followed" (Murphy, 1988, p. 163). Second, the list of members provided in Figure 1 provides information about the family background of the new members of the Collegio. Most of their surnames also appear in the sources which list the families of original citizens (Longo, 1817; Tassini, 1888; Dolcetti, 1983). None of these sources is exhaustive in reporting all the families of original citizens existed in Venice, by explicit declaration of the author (Longo, 1817; Dolcetti, 1983) or because they remained unfinished (Tassini, 1888). Thus, there are other families of original citizens that are not included in these lists. However, they provide evidence that most of the surnames listed belonged to well-known families of original citizens.

Thanks to the new insights about the social closure framework, this study paves the way to further research within the professionalization project. Moreover, as the paper shows that accountants have tried to retain their status and privileges for much longer than is perhaps commonly thought, it would be interesting to investigate whether similar dynamics have occurred in other spatio-temporal contexts.

Notes

1. "Unfortunately, there is no direct documentary evidence available on how the examinations were structured, nor of any of the candidate's papers" (Zambon, 2002, p. 83).

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2. i.e. the person in overall charge of accounting office.
3. i.e. the person employed to monitor the incoming and outgoing sums and to check, using his own special journal, that the administrative and book-keeping entries for them are correct.
4. "Etimogically, the term "rasonato" (and, later, "ragionato") derives from "*rationes*" which [. . .] should be taken to indicates accounts and book-keeping [. . .] "Rasonato" was thus a general term that increasingly in Venice after the sixteenth century came to signify ' expert in accounting [. . .]." (Zambon, 2002, p. 65)
5. The *Revisori alla scrittura* (Reviewers of the accounting records), established in 1575 and renamed, in 1593, *Revisori e regolatori alla scrittura* (reviewers and regulators of the accounting records) had the power to audit the accounts of both the city and the entire state. Composed of three patrician officials, each of whom was to remain in post for two years, the body could avail itself of the services of as many bookkeeping experts – the *rasonati* – as they deemed necessary (Zannini, 1994; Zambon, 2002).
6. This magistracy was established by the Venetian Senate in 1507, and its competences were increased in number in 1517 so that they included each aspect concerning Venetian economic life and each topic linked to the latter. Its main competences concerned commerce, navigation, arts, manufactures of the city and state, customs and excise and agriculture. Every two years, the Senate elected from among its members those who served this magistracy.
7. Rossi (1997) refers to Bartolomeo Tadini as a protagonist of the Venetian public life, especially for his role of chief accountant of the Venetian Arsenal that was the largest production site in pre-industrial Europe.
8. "Her Serenity" it was one of the common appellations indicating the Republic of Venice.
9. The bundle is erroneously entitled "Project to craft a College of Accountants with regards to the decree of the Council of Ten, 2 October, 1681". It instead contains the advice of Bartolomeo Tadini, on the institution of the *Collegio dei Rasonati*, on the law of the Council of Ten of December 11, 1581.
10. The expression "our subjects" refers to those who were born in the mainland territories dominated by the city of Venice.
11. The deliberations of 1720 and 1729 did not modify the procedure of the examination but only changed the requirements the non-original citizens must have to have been admitted to the exam in terms of years of residence in the city of Venice.
12. Primary sources archived as belonging to the seventeenth century mention the existence of this second examination, but it is not possible to identify the exact date of its creation.

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Deliberations of the council of ten	Bundle
December 11, 1581	Council of Ten bundle Municipalities Series, Register n. 36 "From March 1581 to February 1582"
June 3, 1588	Senate bundle, "Ground" Series Register n. 58 "From March 1588 to February 1588"
August 21, 1592	Council of Ten bundle Municipalities Series Register n. 42

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Deliberations of the Senate	Bundle
June 29, 1596	Senate bundle, "Ground" Series, Register n. 66
March 31, 1597	"Regolatori e Revisori alla Scrittura" bundle "Universorum" Series, 3/1, cc. 156r-157r
May 9, 1626	Senate bundle, "Capitolare 1.2"
June 9, 1626	Senate bundle, "Capitolare 1.2"
September 18, 1626	"Regolatori e Revisori alla Scrittura" bundle "*Collegio dei Rasonati*" Series "Capitolare" from 1622 to 1633
March 1, 1632	"Regolatori e Revisori alla Scrittura" bundle "*Collegio dei Rasonati*" Series "Capitolare" from 1622 to 1633
March 5, 1641	"Regolatori e Revisori alla Scrittura" bundle "*Collegio dei Rasonati*" Series "Capitolare" from 1622 to 1633
May 4, 1719	"Regolatori e Revisori alla Scrittura" bundle
August 31, 1720	"*Collegio dei Rasonati*" Series
July 28, 1729	"Capitolare" IV
Aprile 2, 1783	"Regolatori e Revisori alla Scrittura" bundle, "*Collegio dei Rasonati*" Series, Envelope n. 500

Requests for Admission	Bundle
Examples of requests, and related certifications, for the admission to the exams between the late 1500s and the early 1600s	"Avogaria de Comun" Bundle, envelope 559, files n. 20, 24, 25 (VSA,ADC, 559)

Written exams	Bundle
Examples of written exams for acquiring the title of "Rasonato"	"Revisori e regolatori alla Scrittura" bundle Envelope n. 523

Biblioteca del Civico Museo Correr (BMCC) [Library of the Correr Civic Museum]

BMss. P.D., 979/66: the bundle is erroneously entitled "Project to craft a College of Accountants with regards to the decree of the Council of Ten 2 October 1681". It contains the recommendation of Bartolomeo Tadini on the institution of the College of Accountants under the law of the Council of Ten of 11 December 1581. Presumably, the recommendation was written in 1582.

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